Application No. 10/807,169 Attny Dkt No.: SUGI3001D/ESS

## **REMARKS**

The Notice of Non-Compliant Amendment indicates that a complete listing of all the claims was not present in the Response of January 12, 2007.

A complete listing of all the claims is submitted herewith.

Please enter the amendment and the claims.

Respectfully submitted,

BACON & THOMAS, PLLC.

Bv:

Eric S. Spector Reg. No. 22,495

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Date: January 30, 2007

Case: 539905 HS

B&T Docket No. SUGI3001D